

to offer. He would like to see them before he makes a judgment about whether in fact they will be allowed to be offered.

I say the reason there is a substantial amount of anxiety building up in this Senate is that people were not elected from various States around here, as I am sure the Senator knows, to give the courtesy of identifying what amendments we have and even the amendments. We are not asking to see the amendments. We are asking to have some idea of the general parameters of what is being proposed.

Mr. LOTT. Mr. President, if I could respond to that particular point, it is a common practice around here, as I am sure the Senator knows, to give the courtesy of identifying what amendments we have and even the amendments. We are not asking to see the amendments. We are asking to have some idea of the general parameters of what is being proposed.

I do not believe that is asking too much. We do that for each other. Senator DASCHLE wants to see what we want to offer, and we want to see what you want to offer. That is a common practice around here.

Mr. DORGAN. Except, if the majority leader will yield further, that is not what you are trying to do. What you have indicated is you want to limit the amendments. It is not a case of being curious to see what we are going to offer. This goes on bill after bill after bill that is brought to the Senate. You want to limit the amendments.

My point is this. When we deal with legislation on the floor of the Senate, everyone here has a right, it seems to me, to come and offer amendments and have a debate on them. You have just filed two cloture motions to shut off debate on a filibuster that doesn't exist. This happens time and time again, and we are getting tired of it.

Mr. LOTT. I can understand the Senator's frustration. Also, I am sure he can understand that, as the majority leader, I have to pay attention to the schedule, the time that is available, and the fact that there are, I think, an overwhelming number of Americans—Senators—who would like to get this marriage tax penalty removed from the Tax Code.

This is the week we can do it. When we come back, we will have other important issues to deal with: The agriculture sanctions issue; we have the Elementary and Secondary Education Act; we have appropriations bills; we have the China permanent trade status—we have a long list of things we need to try to do. We have not said it has to be three or six, but we are saying we would like to see what we are talking about.

Mr. DORGAN. Might I make a suggestion then?

Mr. LOTT. What is really at stake is, once again, we want to get the marriage tax penalty eliminated. We can talk schedules, procedures, rules,

quorums, and all the other stuff into which the Senate gets caught.

On occasion, I hear from my mother. She says: You know, what is all that stuff you all talk about up there, all those rules and all the extraneous things? Get to the point.

The point is, we want to get rid of the marriage tax penalty. Let's see if we can find a way to do that this week.

Mr. DORGAN. Might I offer a suggestion, briefly? Discussion earlier was, by Senator REID: Why do we not just have it open for amendment? The leader objected to that. You did not want that to happen. Why don't we proceed and have it open for amendments and proceed on that basis?

Mr. LOTT. Can we get agreement we can proceed on the bill and all relevant amendments to that bill? To the American people, and I think to most Senators, that makes good sense, to have the requirement that it be relevant to a marriage tax penalty. Again, I have not said we could not go with something that moves afield from that. All I am saying is we would like to see what we are talking about and know it is fair, we have thought it out, and the committee of jurisdiction has had an opportunity to review it.

So that is what I am trying to work out. Senator DASCHLE has been patiently waiting while we have exchanged pleasantries. I must say this, I, a little bit, kind of enjoy finding someone else getting frustrated trying to find a way to make this move forward. I know how you feel.

I yield.

Mr. DASCHLE. Mr. President, one thing we all agree is we want to resolve the problem of the marriage tax penalty. I think that is unanimous. Republicans and Democrats want to find a way to end the marriage tax penalty.

I think there is also a possibility we can reach agreement on how to proceed on this bill. We are not going to do it today under the confines that have been laid down. I think the majority leader's suggestion we go out now is appropriate. Let's go back, try to define the list, let's share lists, let's look at what we have, let's see if we cannot resolve this procedurally first thing in the morning, and we will go from there.

I share the frustration expressed by my colleague. We are not going to resolve this matter this afternoon. In the interests of expediting this bill, and in consideration of the debate, why don't we just go out and pick it up first thing tomorrow.

Mr. LOTT addressed the Chair.

Mr. REID. Will the leader yield for a brief comment? I can't pass this up. The example my friend, the majority leader, used is the budget bill where we had all these amendments. I say, first of all, that is not substantive in nature. The President has no right to veto that bill. The amendments are ba-

sically set by statute. So that is not a good example.

I think you would have to hunt hard to find another example.

Mr. LOTT. Mr. President, I just remind my colleagues, tomorrow is Wednesday and the next day is Thursday. If we do not get the marriage tax penalty done in those 2 days, then it will be pending until after tax day, April 15, when we come back. That may be all right.

Let me say we are going to eliminate the marriage tax penalty this year. We are going to do it on this day, and this week, or we will do it later and we will do it with another procedure. We have talked about getting this done too long and haven't gotten it done. So we are going to come back to this one repeatedly this year. But it would be, I think, very helpful to the people involved and to all of us if we could find a way to go ahead and do it this way.

ORDERS FOR WEDNESDAY, APRIL 12, 2000

Mr. LOTT. With that, Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn to the hour of 9:30 a.m. on Wednesday, April 12, 2000. I further ask consent that on Wednesday, immediately following the prayer, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved for their use later in the day, and the Senate then begin a period of morning business until the hour of 12 noon, with Senators permitted to speak up to 5 minutes, with the following exceptions:

Senators ROBERTS and CLELAND in control of up to 2 hours, from 9:30 to 11:30 a.m. I will note, that is a request from these two Senators, one a Republican and one a Democrat, that will take a major portion of the morning on a very important national security discussion, so half of the day tomorrow will go for that request which has been pending for at least a week;

Senator HAGEL for 15 minutes;

Senators CRAIG and GRAMS for 15 minutes total;

Senator HUTCHINSON for 10 minutes.

I further ask unanimous consent that following morning business, the majority leader be recognized.

The PRESIDING OFFICER. Without objection, it is so ordered.

PROGRAM

Mr. LOTT. Tomorrow morning, there will be a period of morning business until noon. It is my hope we can reach agreement for the consideration of this very important marriage tax penalty issue.

ORDER FOR ADJOURNMENT

Mr. LOTT. If there is no further business to come before the Senate, I now

ask unanimous consent that the Senate stand in adjournment under the previous order, following the remarks of Senator HUTCHISON of Texas, Senator FITZGERALD, Senator CLELAND, Senator KYL, for debate or bill introduction only.

Mr. REID. Mr. President, if I could understand, what was the last part of the unanimous consent request? What would these Senators be doing?

Mr. LOTT. Senators HUTCHISON of Texas, Senator FITZGERALD, Senator CLELAND, Senator KYL, for debate or bill introduction only.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. LOTT. I yield the floor.

The PRESIDING OFFICER. Under the previous order, the Senator from Arizona is recognized.

MARRIAGE TAX PENALTY RELIEF ACT OF 2000—Continued

Mr. KYL. Mr. President, I appreciate the members of the minority allowing me to speak for a moment on this important piece of legislation. It is legislation I cosponsored when Congress convened earlier last year. It was KAY BAILEY HUTCHISON's bill to repeal the marriage tax penalty. Since that time, the legislation has been adopted to provide for an essential repeal for most Americans. That is the pending business before us. I have supported similar measures ever since I came to the Senate in 1995, and I am very pleased the majority leader has attempted to schedule a vote on this prior to tax day.

As we have just seen, it may not be possible for the Senate to actually vote on repealing the marriage tax penalty prior to tax day, but it would certainly be our hope that that could be accomplished immediately thereafter, if not before.

This will be the third time in 5 years we have acted to mitigate the marriage tax penalty. In 1995, Congress passed legislation that would have provided a tax credit to married couples to partially offset this penalty. President Clinton vetoed that bill. In 1999, Congress again approved a measure to provide married couples with some relief. Last year's bill would have set the standard deduction for couples at twice the deduction allowed for singles. It also would have set the lowest income tax bracket for married couples at twice that allowed for single taxpayers. Again, President Clinton vetoed that last September.

According to the nonpartisan Tax Foundation, the total tax burden borne by American taxpayers dipped slightly in 1998. That is the good news. The bad news is Americans still spent more on Federal taxes than on any of the other major items in their household budget. For the median-income two-earner

family, for example, Federal taxes still amounted to 39 percent of the family budget, more than what they spent on food, housing, and medical care combined. One of the reasons why they paid so much is the continuation of the marriage tax penalty that exists in the Nation's Tax Code.

According to the Congressional Budget Office, nearly half of all married taxpayers—about 21 million couples—filing a joint return paid a higher tax than they would have if each spouse had been allowed to file as a single taxpayer.

The marriage tax penalty hits the working poor particularly hard. Two-earner families making less than \$20,000 often must devote a full 8 percent of their income to pay the marriage tax penalty. Eight percent is an extraordinary amount for couples who count on every dollar to make ends meet.

I will give an example of the marriage tax penalty at work. In this example, the penalty comes about because workers filing as single taxpayers get a higher standard deduction and because income tax bracket thresholds for married couples are lower than the thresholds for singles. Consider a married couple with each spouse earning about \$30,000 a year. They would have paid \$7,655 in Federal income taxes last year. By comparison, two individuals earning the same amount but filing a joint return would have paid \$6,892 between the two of them. That is a marriage tax penalty of \$763, about a 10-percent penalty simply for being married.

The average penalty paid by couples is even higher than that—about \$1,400 a year, according to the Congressional Budget Office. Think what families could do with an extra \$1,400. They could pay for 3 or 4 months of day care if they chose to send a child outside the home, or make it easier for one parent to stay at home and take care of the children if that is what they decide is best for them. They could make four or five payments on a car or minivan. They could pay their utility bill for 9 months.

The bill reported by the Finance Committee is the most comprehensive effort yet to eliminate the marriage penalty. It will increase the standard for couples filing jointly to twice the deduction allowed for single taxpayers. It will widen the 15-percent and 28-percent tax brackets. It will allow more low-income married couples to qualify for the earned-income credit and preserve the family tax credits that are currently phased out by the alternative minimum tax.

Unlike President Clinton's so-called relief bill, the plan Chairman ROTH brings to us today does not neglect married couples who choose to have one parent stay at home to raise their children. It gives them relief and, in so

doing, it let's them know we value the choice they have made to stay home and raise a family.

Unlike the Clinton plan, which would preserve the penalty for many couples, our plan would eliminate the marriage tax penalty in its entirety. Sure, that means revenue loss associated with this legislation is greater than the President proposed, but the smaller cost of providing relief under the Clinton plan is also indicative of just how little it would do to solve the problem. We should not be stingy when attempting to ensure fairness in the Tax Code.

Passage of this legislation will continue the good progress we have made this year in making the Tax Code fairer. First, we passed the measure to repeal the Social Security earnings limitation, a tax that has unfairly penalized seniors for more than 60 years simply because they wanted to earn extra income to supplement their monthly retirement checks. The measure is now law.

Hopefully, the marriage tax penalty repeal bill will pass with a strong bipartisan majority, and President Clinton will rethink his opposition and sign it when it reaches his desk.

Another thing we can do to make the Tax Code fairer is eliminate the death tax. Although most Americans will probably never pay the death tax, overwhelming majorities still sense there is something terribly wrong with a system that allows Washington to seize more than half of whatever is left after someone dies—a system that prevents hard-working Americans from passing the bulk of their nest eggs to their children or grandchildren.

We can debate the merits of any number of changes in the Tax Code—whether a flat tax is preferable to a sales tax; whether tax rates should be reduced across the board; or whether we should make the Tax Code more conducive to savings and investment. There are legitimate points to be made on all sides. But when it comes to fairness, we need to do what is right. The marriage tax penalty, as the earnings limit and the death tax, is wrong; it is unfair; and it is time to put it to rest.

I thank Senator KAY BAILEY HUTCHISON from Texas for her hard work. I thank Chairman ROTH for bringing it forward. I appreciate the work of the majority leader in getting this matter before the Senate for a vote so we can finally end the marriage tax penalty.

I again thank Senator HUTCHISON for deferring to me for my remarks.

The PRESIDING OFFICER. (Mr. SMITH of Oregon). The Senator from Texas.

Mrs. HUTCHISON. Mr. President, I thank the distinguished Senator from Arizona for making a wonderful statement about the importance of the marriage tax penalty and tax relief in general for the hard-working people of our